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Scale of assessments for the apportionment of the expenses of the United Nations

Report of the Fifth Committee

Rapporteur: Mr. Haile Selassie **Getachew** (Ethiopia)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 117 appears in the report of the Committee contained in document A/57/429.

2. The Fifth Committee resumed its consideration of the item at its 7th, 8th and 37th meetings, on 14 and 15 October and 13 December 2002. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/57/SR.7, 8 and 37).

3. For its further consideration of the item, the Committee had before it the following documents:

(a) Report of the Committee on Contributions;[1]

(b) Report of the Secretary-General on the application of Article 19 of the Charter of the United Nations (A/57/60);

(c) Report of the Secretary-General on multi-year payment plans (A/57/65);

(d) Report of the Secretary-General on measures to encourage Member States in arrears to reduce and eventually pay their arrears (A/57/76);

(e) Letter dated 7 August 2002 from the Permanent Representative of Iraq to the United Nations addressed to the Secretary-General (A/57/281-S/2002/895).

[1] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 11* (A/57/11).

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II. Consideration of draft resolution A/C.5/57/L.33

4. At the 37th meeting, on 13 December, the Committee had before it a draft resolution entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/57/L.33), which was submitted by the Chairman on the basis of informal consultations coordinated by the representative of Cuba.

5. At the same meeting, the Committee adopted draft resolution A/C.5/57/L.33 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Scale of assessments for the apportionment of the expenses of the United Nations

The General Assembly,

Recalling its resolutions 47/217 of 23 December 1992, 55/5 B of 23 December 2000, 56/240 E of 27 March 2002, 56/243 A of 24 December 2001, 56/243 B of 27 March 2002, 57/1 of 10 September 2002 and 57/3 of 27 September 2002,

Recalling also rule 160 of the rules of procedure of the General Assembly,

Having considered the report of the Committee on Contributions on its sixty-second session,[2]

Having also considered the reports of the Secretary-General on the application of Article 19 of the Charter of the United Nations[3] and on multi-year payment plans,[4]

Having further considered the letter dated 27 December 2001 from the Secretary-General addressed to the President of the General Assembly,[5]

Welcoming the admission of Switzerland and Timor-Leste to membership of the United Nations,

Multi-year payment plans

1. *Endorses* the conclusions and recommendations of the Committee on Contributions concerning multi-year payment plans, as contained in paragraphs 17 to 23 of its report;[2]

2. *Urges* all Member States to pay their assessed contributions in full, on time and without imposing conditions, in order to avoid the difficulties being experienced by the United Nations;

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[2] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 11* (A/57/11).
[3] A/57/60.
[4] A/57/65.
[5] A/56/767.

Appeals by Members for a change of assessments

3. *Decides* to fix the rates of assessment in 2003 for Afghanistan at 0.001 per cent and for Argentina at 0.969 per cent, as ad hoc adjustments;

4. *Requests* the Committee on Contributions to elaborate further on the criteria regarding ad hoc adjustments of the rates of assessment for consideration and approval by the General Assembly, in keeping with rule 160 of the rules of procedure of the Assembly, so as to facilitate further its consideration of such adjustments;

5. *Emphasizes* the need to seek to preserve the integrity of the scale of assessments;

6. *Notes* that the decision contained in paragraph 3 above is not a precedent and that future appeals by Member States under rule 160 of the rules of procedure will be considered on a case-by-case basis;

7. *Also notes* that this decision should have no automatic implication for the apportionment of the expenses of the specialized agencies or the International Atomic Energy Agency;

Assessment of new Member States

8. *Reaffirms* the current methodology of the scale of assessments, as approved in its resolution 55/5 B;

9. *Decides* that the rate of assessment for Switzerland, admitted to membership of the United Nations on 10 September 2002, should be 1.274 per cent for 2002 and 2003;

10. *Also decides* that the rate of assessment for Timor-Leste, admitted to membership of the United Nations on 27 September 2002, should be 0.001 per cent for 2002 and 2003;

11. *Further decides* that the contributions of Switzerland and Timor-Leste for the regular budget, the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 and the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 for the year 2002 should be calculated on the basis of one twelfth of their relevant rates of assessment for the year 2002 per full calendar month of membership;

12. *Decides* that Switzerland should be credited with a corresponding proportion of its non-member State assessment for the year 2002;

13. *Also decides* that the contributions of Switzerland and Timor-Leste for the year 2002 should otherwise be applied to the same basis of assessment as for other Member States;

14. *Further decides* that the assessments of Switzerland and Timor-Leste for the year 2002 should be taken into account as miscellaneous income in accordance with regulation 5.2 (c) of the Financial Regulations and Rules of the United Nations;

15. *Decides* that for the year 2003, the rates of assessment for Switzerland and Timor-Leste should be added to the scale of assessments established by the General Assembly in its resolution 55/5 B;

16. *Also decides* that, in accordance with financial regulation 5.8, the advances of Switzerland and Timor-Leste to the Working Capital Fund should be calculated by the application of their rates of assessment for the year 2002 to the authorized level of the Fund and should be added to the Fund, pending their incorporation in a 100 per cent scale for the Fund for the biennium 2004-2005;

Outstanding assessed contributions of the former Yugoslavia

17. *Decides* to consider further the question of the outstanding assessed contributions of the former Yugoslavia at its fifty-eighth session;

Other matters

18. *Endorses* the recommendation of the Committee on Contributions contained in paragraph 125 of its report[2] concerning the financing of the final budget appropriations for the biennium 2000-2001.